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Cash Receipts:

- A. Transfers from Other Stations or from Headquarters.
 1. The offsetting entry is a credit to transfers and proper reference should be made to the T/A number and/or dispatch reference with adequate description given as to type of currency, rate of exchange and dollar equivalent as appropriate.
 2. Transfers are not to be for personal convenience without prior approval from Washington.
- B. Refunds on Advances
 1. The currency refunded on Operational Advances must be the same as the currency advanced. Personal advances in indigenous currencies must be reflected as U. S. Dollar obligations and repayment handled in accordance with Fiscal Regulation [redacted] 25X1
 2. The rate used in converting to U. S. Dollars must be the same as the rate charged to the individual at the time the advance was made. The difference is to be charged or credited to exchange equalization.
- C. Receipts from Conversions
 1. Washington must authorize all conversions for the procurement of official funds, for other operational purposes, or at rates unfavorable to the organization. If the Station has a general authorization, the conversion must be supported by an exchange slip or certificate giving details of date, rate of the currency involved, and the name of the exchange broker or person with whom the exchange is made.
 2. There must be a bona fide reason for all conversions.
 3. Determine that the rate of exchange is not unfavorable in comparison with the rate at which currency is purchased for the operational needs of the station unless otherwise authorized by Headquarters. If a loss is involved, the charge should be either to the project or to exchange equalization, as authorized.
- D. Miscellaneous Receipts
 1. If arising from the sale of Government property, make sure that authority has been granted by Washington. Notify the property officer of the disposal of the property.
 2. See that bids have been received for the sale of Government property and that the highest bid has been accepted.
 3. Trace the cash to verify that it has been taken into the Station funds in total.

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4. In the case of refunds of expenses, see that there is documentary evidence showing the amount refunded tied-in to the original expense charged and scrutinize the original transaction to see if credit has been given to the proper account and for evidence of loose control giving rise to the refund.

Cash Disbursements:

- A. General - A good criterion is to ascertain that no disbursement tends to personally benefit an employee either directly or indirectly.
 1. All receipts in foreign language should have a brief English translation so that determination can be made of the propriety of the charges.
 2. All vouchers must be supported by receipted invoices evidencing that payment was made in the amount claimed. If a receipt is not obtained, or is retained at the station for security reasons, a certification should be made to that effect on each such voucher and not a blanket certification covering all vouchers in the entire report.
 3. Normally, disbursements should be made in indigenous currency.
 4. The Chief of Station must approve all expenditures and accountings and make an appropriate certification that such expenses are true and accurate.
- B. Transfers of Funds or Accounts to Washington or to Other Stations
 1. The T/A or transfer should indicate the authorization when applicable.
 2. The T/A must have sufficient information to enable the receiving station to determine the propriety of the charge and to effect accountings or refunds wherever appropriate.
 3. Where one station has incurred expenses on behalf of another station, see that receipted invoices evidencing the disbursement are attached to the copy of the T/A submitted in the report of the station making the disbursement. Verify that the appropriate allotment is charged with such payments.
- C. Advances
 1. Advances made by Class A Stations should show date, purpose, type of currency, rate of exchange and dollar equivalent. Class B Stations need not show rate of exchange or dollar equivalent as these advances are carried on station records in currency issued.
 2. All advances must be specifically authorized for purposes of official nature.
 3. The amount should be reasonable.

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4. Advances should not be made for personal expenses other than for travel and/or salary in cases of emergency, and only with Headquarters' approval. The voucher should indicate a reference to such approval.
5. Voucher should be supported by documentary evidence that payee has received the funds, and include a statement as to when an accounting and/or refund will be made.
6. Advances made by Class A Stations are carried as part of the Accountable balance of the Station. Those made by Class B Stations are to be carried as suspense items. Every report must show a listing of the advances outstanding.

D. Conversions

1. Authorization from Washington.
2. Bona fide reason for conversion.
3. Exchange rate not a disadvantage to the Government.
4. Supported by exchange slip or certificate giving details of date, rate of currency involved, and name of exchange broker or individual from whom procured.
5. Tie-in to currency received as reported in the receipts of funds.

E. Overhead Expenses

01. Personal Services; Includes salaries, and allowances of staff employees.
 - (a) Voucher should be signed by person receiving salary and/or allowance and should designate the period covered and the amount paid.
02. Travel; Includes Gas, Oil, and per diem
 - (a) Vouchers for local travel and supporting data, of staff employees, are to be sent to [] for audit. Notation showing date, voucher number, payee, amount, and date sent to [] should be placed in the report at the time these vouchers are removed. Gas, oil and minor repairs to vehicles are for official cars only. Certification should be made to the effect that for official use. No mileage payable on official cars, only on personal cars which Washington has authorized to be used for official purposes.
 - (b) [] is to be notified of any travel advances or purchases of fares for travel of staff employees outside of station area.
 - (c) Travel claims paid for travel outside area must have reference to Washington computation and approval of amount to be paid together with computed voucher.

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- 4 -

- (d) Actual travel expenses in lieu of per diem is not authorized for staff employees.

03. Transportation of things - Porterage

- (a) Detailed information relative to payments made for shipment of personal effects of staff employees should be transmitted to the [] for audit regarding weight and time limitations.
- (b) No insurance charges will be allowed on personal effects.
- (c) Shipment of official supplies and equipment should be supported by invoices showing the details of the transaction, and evidence that the items have been received.

04. Communication Service

- (a) Verify that no personal charges are included.
- (b) If long distance call or telegram, the person to whom made, purpose, and summary of the message should be shown where security permits. If not a certification must be attached.
- (c) Vouchers are to be supported by paid billings.
- (d) Telegrams for hotel reservations are not authorized.

05. Rents and Utility Services

- (a) Verify that the expenses are for official installations and not personal residences.
- (b) Supported by receipted documents.

06. Printing and Binding

- (a) Supported by receipted invoices.

07. Other Contractual Services; Includes repairs, subsistence, and support of persons, photographing, typewriting and stenographic services, locks, keys, etc.

- (a) Major auto repairs, if due to accident, certificate to effect that car was being driven for official business and not for personal use. It must also be stated whether or not the car was covered by insurance and if the accident was reported to Headquarters. (Check with Procurement Division.)
- (b) Language lessons must have approval of Assistant Director or Staff Chief of covert office.

08. Supplies and Materials

- (a) Question any unusually large purchases or purchases of a peculiar nature.

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(b) Purchases exceeding \$1,000.00 must have prior approval from Washington.

(c) Calling cards are not allowable.

09. Equipment

(a) Must have Washington approval.

(b) Must be sufficiently described so that it can be recorded on Headquarters records.

F. Representation Expenses

1. Must be approved by Assistant Director concerned or by the individual he has designated in accordance with Paragraph 6.3e of the Confidential Funds Regulations.
2. Must not be exclusively for U. S. officials, however, where their presence is incidental to proper entertainment of Foreign Officials the entire expenses may be reimbursed in accordance with Paragraph 7.2g of the Confidential Funds Regulations.
3. Must have a detailed statement showing official necessity of expense and show number of persons entertained, general description in identification, and total charge for function or service.
4. See that statement or invoice supports charge in view of nature of function.

G. Operation Expense

1. Project must be identified and have been approved.
2. Period covered, nature of payment, and payee should be clearly described.
3. Payments should be supported by receipt or security certificate.
4. Expenditures of an unusual nature or for an unusually large amount must be accompanied by a brief explanation or justification. If authorized by Washington reference should be made on the voucher to the dispatch number authorizing the expenditure.
5. Be careful on operational entertainment and vague general sweeping operational payments not clearly defined by exact purpose and nature such as "Development of X", "Operating expenses in connection with X", "Payments for X". These explanations are insufficient justification to support official expenditures. Entertainment should always show who, where, why, when and how much.
6. If payment is made and a Washington cable or pouch is given as authority the cable or pouch should be viewed by the auditor.

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7. Whenever taxi fares are claimed an explanation must be made as to why public transportation was not used.

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